

INITIAL APPLICATION FOR THE VALUATION OF LAND AT ITS CURRENT AGRICULTURAL USE
File with the County Auditor prior to the First Monday in March
Instructions on back. Type or Print all information.

1. Owner's Name _____ Phone (____) ____ -- _____
2. Owner's Address _____ State _____ Zip _____
3. Total number of parcels in this farm unit ____ Total number of acres in this farm unit _____
4. District & Parcel # _____ -- _____ Address of property _____
5. If the parcel is less than 10 acres, show the total gross income from agriculture for each of the past 3 years.
Last Year \$ _____ 2 Years Ago \$ _____ 3 Years Ago \$ _____
6. For each parcel, list the acreage pertaining to each type of land use for the current year and the past 3 years. For more than one parcel, attach Multiple-parcel Farm/Land Use Declaration form #26A.

District/Parcel #	Current year # of Acres	Last Year # of Acres	2 Years Ago # of Acres	3 Years Ago # of Acres
Field Crops: Corn, Soybeans, Wheat, Hay, Oats, etc.				
Permanent Pasture				
Other:				
Other:				
Woodland				
Waste				
Homesite				
Roads/ROW				
Miscellaneous				
TOTAL ACRES				

7. You are no longer required to submit a soil map with this application in Franklin County. The Franklin County Auditor's office has incorporated the digital soil information provided by the Ohio Department of Natural Resources into the county mapping system.

I declare under penalties of perjury that I have examined this application, and to the best of my knowledge and belief, it is true, correct and complete. I authorize the County Auditor to inspect the property described above to verify the accuracy of this application.

Signature of Owner

Date

BELOW THIS LINE FOR COUNTY USE ONLY
Receipt For Payment of Fee

I hereby certify that the owner paid the filing fee of \$25.00 (for each farm unit as defined on the reverse side of this form), on the date this application was filed with me.

County Auditor

Date filed with County Auditor

INSTRUCTIONS FOR COMPLETING THE INITIAL APPLICATION

GENERAL INSTRUCTIONS AND INFORMATION

This application is for placing land in the Current Agricultural Use Valuation (CAUV) program. Under this program, the taxes on qualified land are based on the agricultural use of the land instead of its market value. Only “land devoted exclusively to agricultural use” may qualify. See explanation below. **If the property ever fails to meet the qualifications of if the owner elects to withdraw from the program, a penalty will be charged equal to three years of tax savings. This penalty is called the agricultural recoupment.**

WHEN TO FILE?

You must file this application in the county auditor’s office after the first Monday in January and before the first Monday in March of the year for which the agricultural use value is sought. The only exception to this deadline occurs during a reappraisal or update year. If the market value of the land increases during the reappraisal or update year, the initial application may be filed anytime before the first Monday in March of the following year.

WHO MAY FILE?

Any Ohio property owner seeking the reduced tax value for agricultural land may file this application. “Owner” includes, but is not limited to, any person owning a fee simple, fee tail, life estate interest, or a buyer on a land installment contract.

WHAT CONSTITUTES A FARM FOR APPLICATION PURPOSES?

An application must be filed separately for each farm. For this purpose a farm includes all portions of land, which are worked as a single unit within the same county. Although the tracts, lots, or parcels that make up a farm do not need to be adjacent, they must have the same owner(s).

WHAT DOES “LAND DEVOTED EXCLUSIVELY TO AGRICULTURAL USE” MEAN?

Ohio Revised Code section 5713.30(A) contains the statutory definition of land devoted exclusively to agricultural use. More information about qualifying for the program may be obtained from your county auditor or from the actual text in the Ohio Revised Code. The following is a brief description of the program requirements.

Qualified land is subject to a three-year waiting period immediately prior to enrollment. During this time the land must meet the statutory definition of “land devoted exclusively to agricultural use”.

Qualified land includes land used for commercial agricultural activity which is limited to the following activities: commercial animal or poultry husbandry, aquaculture, apiculture, the production for a commercial purpose of timber, field crops tobacco, fruits, vegetables, nursery stock, ornamental trees, sod, or flowers. Land may also qualify if it generates payments or other compensation under a land retirement or conservation program with an agency of the federal government.

Farms of less than ten acres must produce an average yearly gross income of at least twenty-five hundred dollars from the sale of agricultural products in order to qualify for the program. If actual income figures are unavailable for the three-year waiting period, evidence of anticipated qualifying income may be submitted. Farms totaling more than ten acres do not need to show proof of income to qualify.

Woodland acreage on which no commercial timber is being grown may qualify for the program under certain circumstances. If the farm listed on the application has ten acres or more of qualified land and the wooded land is part of, or adjacent to that tract, the wooded property may also qualify for the program. Wooded acreage that is not in commercial production and is part of a farm with fewer than ten acres of qualified land does not qualify for this program.

Some applicants may own mixed-use parcels where only a portion of the land is qualified for the program. These parcels may be enrolled the program as long as the areas are independently qualified under the above guidelines and are appropriately identified to the auditor.

SPECIFIC LINE INSTRUCTIONS:

- Lines 1 and 2: Show the name and address of the legal owner of the property.
- Line 3: List the total number of parcels in this farm unit and the total number of acres. Use form 26A to list the total acreage of each additional parcel.
- Line 4: List the parcel number as shown on the most recent tax statement. List the location of the parcel.
- Line 5: If the farmed tract is fewer than ten acres, enter annual gross income from agricultural products from the property for the last three years in the spaces provided. If the farmed tract is more than ten acres you may skip this line.
- Line 6: Enter the acreage for each land use category for the current year and each of the last three years. If more than one parcel is included in this farm, attach form 26A and include the acreage for each land use category for the each additional parcel.
- Line 7: A soil map is no longer required with this application in Franklin County.